



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2004
FR 900A

2004

FR 900A

**Employer's Withholding
Tax Booklet**

Annual Return

Secure - Accurate - Convenient ...

File Electronically Today!

www.cfo.dc.gov/otr



FR 900A (REV. 10/04)

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IMPORTANT

- You must include your Federal Employer Identification Number (FEIN) or SSN on all Forms W-2 you issue to employees from whom you withheld DC taxes.
- Enter whole dollar amounts. Round cents to the nearest dollar. Do not enter cents.
- Mail the FR-900A, Annual Withholding Tax Return with payment using the address label in the back of this booklet. The mailing address is: Office of Tax and Revenue, P.O. Box 96385, Washington DC 20090. The FR-900A is due by January 20, 2005.
- Mail the Forms W-2 attached to the transmittal, Form W-2T to: Office of Tax and Revenue, 941 North Capitol St NE FL 6, Washington DC 20002-4265. The Forms W-2 are due February 1, 2005.
- Make check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900A and 2004 on your payment.
- We encourage you to file and pay electronically. See www.cfo.dc.gov for electronic payment options. Payments may also be made at any Wachovia Bank in DC.
- You must file the FR-900A even if no taxes were withheld or are due.

Employer's Withholding Tax Annual Return

Filing Period and Due Dates

The annual return (FR-900A) is due by January 20, 2005.

Who must file?

Every employer who withholds DC income tax from an employee must file a DC Withholding Tax Return.

NOTE: If your withholding amount is consistently \$100 or more per month, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX (4829) to change your filing frequency to monthly. If your liability exceeds \$25,000, you must file electronically. See www.cfo.dc.gov/otr.

Forms

This booklet has all the forms and instructions you will need. It is mailed to each registered taxpayer except those filing electronically

or on a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

Payments

Write your FEIN or SSN, FR-900A, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, P.O. Box 96385, Washington, DC 20090. You may also pay electronically, see www.cfo.dc.gov/otr.

Dishonored Check

You will be charged \$65 for any dishonored check returned to us.

Submission of Forms W-2

You must send copies of every Form W-2 you issued showing your FEIN or SSN and the amount of DC income tax withheld during the year. These are due by February 1, 2005. Use transmittal

Form W-2T to do this. You may submit a magnetic tape or ADP printout in lieu of Forms W-2.

Mail the Form W-2 magnetic tapes to: Office of Tax and Revenue, ISA, 941 North Capitol St NE FL3, Washington DC 20002-4234. If the number of W-2s is large, you may package them in convenient amounts. If you do so:

- Number the packages consecutively;
- Write the employer's name, address, and FEIN or SSN on each package; and
- Mail the Forms W-2 with the Form W-2T. Write the number of packages containing Forms W-2 on a cover sheet with the employer's name.

Penalty and interest charges

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay

any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25% of the tax due.

- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily on a late payment.

CRIMINAL PENALTIES

You will be penalized if you are required to file a return or report, or perform any act under the criminal provisions of the DC Code, Title 47 and you:

- Fail to file the return or report timely. If you are convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect; or

- Willfully fail to file the return or report timely. If you are convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- Willfully attempt to evade or defeat a tax; or willfully fails to collect, account for, or pay a tax. You may be subject to other penalties (see DC Code §47-4101 and 4102).

These penalties are in addition to penalties for false statements under DC Code §22-2405 and any other applicable penalties. Corporate officers may be held personally liable for the payment of taxes owed to DC.

FAILURE TO WITHHOLD OR PAY TAX

An employer who fails to withhold or pay over to DC withholding taxes, is personally liable for the tax.

REQUEST FOR WITHHOLDING TAX FORMS

Need more forms? Complete this form and send it to the address shown to the right.

Forms

Number Needed

FORM D-4

Employee's Withholding
Allowance Certificate

FORM D-4A

Certificate of Non-Residence
in the District of Columbia

NOTE:

DC Forms D-2 are NO LONGER ISSUED. Use federal
Forms W-2.



Office of Tax and Revenue
Customer Service Forms Office
941 North Capitol St NE FL 1
Washington DC 20002-4259

PRINT YOUR NAME AND MAILING ADDRESS BELOW

Business name

Trade name

Mailing Address

City

State

Zip Code



Government of the
District of Columbia

2004 FR-900A Employer Withholding Tax — Annual Return



0 4 9 0 0 0 1 1 0 0 0 0

OFFICIAL USE ONLY

Taxpayer Identification Number

Fill in ☐ if FEIN

Due Date

1/20/2005

Business name

Fill in ☐ if SSN

Mailing address line 1

Fill in ☐ if this is your first return or if your address changed from your last return

Mailing address line 2

City

State

Zip Code

Account ID

Fill in ☐ if this is your final return

DOLLARS ONLY

1. DC income tax
withheld this year

\$.00

2. Adjustment for
this tax year only

\$.00

DOLLARS ONLY

3. Tax due

\$.00

4. Penalty

\$.00

5. Interest

\$.00

6. Total due

\$.00

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TAXPAYER NAME _____

FEIN or SSN _____

**PLEASE
SIGN
HERE**

Under penalties of law, I declare that, to the best of my knowledge, this return is correct.
Declaration of paid preparer is based on all the information available to the preparer.

Taxpayer's signature_____
Title_____
Date**PAID
PREPARER
ONLY**_____
Preparer's signature (if other than taxpayer)_____
Date_____
Firm name_____
Firm address

Telephone number of person to contact

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Preparer's FEIN, SSN or PTIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-900A" and tax year on your payment.
Mail return and payment to: Office of Tax and Revenue, PO Box 96385, Washington DC 20090.



Government of the
District of Columbia

Form W-2T Transmittal for Forms W-2

Attach forms W-2 and mail to:
Office of Tax and Revenue
941 North Capitol St NE FL 6
Washington DC 20002-4265

Taxpayer Identification Number

Fill in ☐ if FEIN

Fill in ☐ if SSN

Period ending (MM/DD/YYYY)

Account ID

Business name

Mailing address line 1

Mailing address line 2

City

State

Zip Code

Telephone number of person to contact

Remarks

OFFICE OF TAX AND REVENUE
PO Box 96385
Washington DC 20090

OFFICE OF TAX AND REVENUE
PO Box 96385
Washington DC 20090

**EMPLOYER'S
MONTHLY WITHHOLDING RECORD**

MONTH	DC INCOME TAX WITHHELD	DATE PAID
JAN		
FEB		
MAR		
APR		
MAY		
JUNE		
JULY		
AUG		
SEPT		
OCT		
NOV		
DEC		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax Paid	(b) Tax per W-2s
		Difference (Block a minus Block b)